

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

Miracle-Ear, Inc., et al.,)	CASE NO. 4:05 CV 1963
)	
Appellants,)	JUDGE PATRICIA A. GAUGHAN
)	
vs.)	
)	
M.D. Consultants, Inc.,)	<u>Judgment Entry</u>
)	
Appellee.)	

This Court, having issued its Memorandum of Opinion and Order on the Notice of Appeal filed by Miracle-Ear, Inc., Giannetto Giannetti and Sears Roebuck and Company from the Judgment and Order of the Bankruptcy Court entered on August 1, 2005, and the Notice of Cross-Appeal of that decision filed by M.D. Consultants, Inc., hereby affirms that decision in all respects except for its finding concerning the accounts receivable.

IT IS SO ORDERED.

Dated: 2/14/06

/s/ Patricia A. Gaughan
PATRICIA A. GAUGHAN
United States District Judge